

18 - DEPARTMENT OF FINANCE & ADMINISTRATION

125 BUREAU OF TAXATION

Chapter 702 VENDING MACHINES

SUMMARY: Interprets the law as it pertains to identification of cigarette vending machine operators and to the inspection of the contents of vending machines.

.01 Identification

Each machine in use or service, must at all times be plainly marked with the name and address of the operator.

.02 Inspection of Contents

- A. Cigarettes sold in vending machines must be in sealed packages bearing cigarette tax stamps. Cigarettes must be loaded so that the meter impressions or cigarette tax stamps are visible from the outside, unless the machine is so constructed that this is not possible.
- B. If a cigarette vending machine is so constructed that it is not possible to load the machine so that cigarette tax stamps or meter impressions are visible, the operator must agree to open the machine for inspection upon request of any employee of the Bureau of Taxation.

AUTHORITY: 36 M.R.S.A. § 4379

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